

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 345 be amended to read as follows:

- 1 Page 14, between lines 22 and 23, begin a new paragraph and insert:
- 2 "SECTION 5. IC 6-3-2-21 IS ADDED TO THE INDIANA CODE
- 3 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
- 4 JANUARY 1, 2007]: **Sec. 21. (a) As used in this section, "deductible**
- 5 **expenses" means unreimbursed travel expenses, housing expenses,**
- 6 **lost wages, and other expenses incurred by an individual in**
- 7 **connection with the donation of a human organ.**
- 8 **(b) As used in this section, "human organ" means all or a part**
- 9 **of the kidney, liver, lung, bone marrow, pancreas, or intestine of a**
- 10 **human body.**
- 11 **(c) An individual:**
- 12 **(1) who donates a human organ of the individual; or**
- 13 **(2) whose dependent donates, of the dependent's own volition,**
- 14 **a human organ of the dependent;**
- 15 **for use in human organ transplantation is entitled to a deduction**
- 16 **from the individual's adjusted gross income for the taxable year in**
- 17 **which the human organ is donated.**
- 18 **(d) The amount of the deduction may not exceed the lesser of:**
- 19 **(1) the individual's deductible expenses; or**
- 20 **(2) ten thousand dollars (\$10,000).**
- 21 **(e) To obtain the deduction provided by this section, the**
- 22 **individual must file with the department proof of the individual's**
- 23 **deductible expenses.**
- 24 **(f) An individual may claim only one (1) deduction under this**
- 25 **section during the individual's lifetime."**

- 1 Page 15, between lines 23 and 24, begin a new paragraph and insert:
 2 "SECTION 7. IC 35-46-5-1 IS AMENDED TO READ AS
 3 FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 1. (a) As used in
 4 this section, "fetal tissue" means tissue from an infant or a fetus who is
 5 stillborn or aborted.
 6 (b) As used in this section, "human organ" means the kidney, liver,
 7 heart, lung, cornea, eye, bone marrow, bone, pancreas, or skin of a
 8 human body.
 9 (c) As used in this section, "item of value" means money, real estate,
 10 funeral related services, and personal property. "Item of value" does not
 11 include:
 12 (1) the reasonable payments associated with the removal,
 13 transportation, implantation, processing, preservation, quality
 14 control, and storage of a human organ; ~~or~~
 15 (2) the reimbursement of travel **expenses**, housing **expenses**, lost
 16 wages, and other expenses incurred by the donor of a human
 17 organ related to the donation of the human organ; **or**
 18 **(3) an income tax deduction under IC 6-3-2-21.**
 19 (d) A person who intentionally acquires, receives, sells, or transfers
 20 in exchange for an item of value:
 21 (1) a human organ for use in human organ transplantation; or
 22 (2) fetal tissue;
 23 commits unlawful transfer of human tissue, a Class C felony.
 24 SECTION 8. [EFFECTIVE JANUARY 1, 2006] **IC 6-3-2-21, as**
 25 **added by this act, applies to taxable years beginning after**
 26 **December 31, 2006."**
 27 Renumber all SECTIONS consecutively.
 (Reference is to ESB 345 as printed February 24, 2006.)

Representative Orentlicher